

**Size matters when we talk about Corporate Social Responsibility – The case of Portuguese companies****Joel Fernandes**Escola Superior de Estudos Industriais e de Gestão  
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Valença, Portugal**Abstract:**

Social responsibility arises as a measure of the corporate policy that goes beyond the production activity, thus covering also the social and environmental activities. This issue has been gaining importance over time. The number of companies that are implementing socially responsible actions has been growing steadily even though it is still centered on large and medium sized companies. Social responsibility is an accessible theme to any company of any size, once the social and environmental issues are resolved through concrete actions, but in the small and micro-sized companies there are factors that inhibit such actions. Some of these factors are: reduced investment capacity; minimal expectations of medium to long term returns; or even the short-term management focus that is aimed at survival. Such facts can be verified in the case of Portuguese companies, where out of the 41 companies certified by SA 8000 only 5 are micro-sized or small and even these are linked to large organizations.

**Keywords:** Corporate social responsibility, dimension, SA 8000**Introduction***Definition of the concept*

Social responsibility can be defined as the corporate commitment for the development of the society that is expressed in corporate attitudes and values. In an ample way, companies must contribute for the sustained development of society with obligations of moral character and those established by law to which the company may be subjected to directly or indirectly. In other words, social responsibility is any or all those actions that can contribute for the betterment of the quality of life of the society and that is conducted by the companies in a sustainable manner (Quazi & O'Brien, 2000).

*Concept Evolution*

The first time literature questioned the responsibilities that a businessman must assume towards society and in what ways his decisions can affect the life of the citizens was in 1953, in the famous book "*Social responsibilities of the businessman*" published by Howard Bowen. Nevertheless, the debate on the issue of social dimension of the companies originated a little earlier and can be attributed to the Wall Street crash and to the disappointment felt by the public in general with the promises of economic freedom and skyrocketing profits of a few economic groups that acted in monopolies (Faria & Sauerbronn, 2008; Pées, 2006).

In the evolution of the management thought it is possible to carry from the practices of companies, their theoretical knowledge. So, in the beginning of the XX century, Robert Bosch, in Germany and

Henry Ford, in USA, undertook social responsibility measures towards their employees, through social security systems or the acquisition of residential properties for the workers (Ashley, 2002; Monteiro, 2005; Moura et al., 2004). As a reaction to what started becoming a management practice and an emergent concept, Levitt (1958) argues that the social actions were the lookout of other institutions that were not companies, and should be pushed towards institutions like the church and the state.

As per Carroll (1999), the modern era of the theme emerged in the 50s, expanded in the 60s, proliferated in the 70s and 80s and returned to fashion in the 90s. In the 80s, the concept started expanding to alternative themes, such as the corporate social performance, the stakeholders' theory and the business ethics theory. The concept had already been studied before 1950, though it was not termed as social responsibility. So, writers like Chester Barnard (1938) with his work "*The functions of the executive*", Clark (1939) with the work "*Social Control of Business*" and Theodore Krep (1940) with the "*Measurement of the social performance of business*", were already analyzing the concept even before the birth of its definition (Carroll, 1999).

The way the concept has been defined in literature is related with social and historical landmarks (Carroll, 1999; Waddock, 2004). In the decade of the 60s, the concept of social responsibility developed based on the basic principles of philanthropy and governance, so that in this context companies were instigated to be generous (Carroll, 1999). In this period, while some writers (Davis, 1960, 1967; Davis & Blomstrom, 1966) stressed the importance of social responsibility beyond the economic interests, aiming at the conciliation of responsibility and power, other authors (Frederick, 1960; McGuire, 1963) considered that the responsibilities of a company should go beyond the economic and legal interests and cover the social well-being. Nevertheless, Friedman (1962) defended the thought that social responsibility should be restricted to two fundamental questions: the maximization of profits and the obedience to the laws.

Though the concept of corporate ethics was still not existent and was only incorporated in the business world through references to traditional moral principles very much influenced by religion (Bowen, 1953; Faria & Sauerbronn, 2008), the study of Walton (1967) stressed the ethical consequences of the relationship between companies and society, referring that the actions of social responsibility were concentrated in the preoccupation with philanthropy and any charitable work was centered around the company management and the society.

#### *The 60s, 70s and 80s*

The social instability that marked the 60s had a global impact in the corporate world, namely the large North American companies became preferential targets of different pressure groups (Carroll, 1999). These groups started putting pressure on the companies in order to get a socially responsible response to questions like pollution, employment, consumption, racism and the equality of opportunities and gender.

In the 70s, the debate around the question was centered on the companies' economic growth limits and the manner in which companies should respond to social obligations that go beyond profits (Carroll & Buchholtz, 2000). Johnson (1971) defended the fact that companies were implementing socially responsible actions in order to increase profits, while Steiner (1971) opined that the socially responsible actions implemented by the companies were related to the utility that their product/service would have to the society and Manne & Wallich (1972) suggested that the companies should undertake social actions with the aim of attaining essential targets for themselves and Carroll (1979) agreed that social actions would have a financial return for the companies. The concept of social responsibility is linked to the notion of social obligation (Sethi, 1975; Preston & Post, 1975), and to questions like poverty, exclusion and urban degradation. Davis (1973) defined the concept as being a compromise of the company of evaluating the effects generated in the society in a way that not only reflected in legal obligations but also resulted in social and economic benefits. In this way, a company

turns out to be a moral entity (Eells & Walton, 1974) and the corporate decisions turn out as a link between the society, the individuals and the government, as something that is able to improve the quality of life through sustainable development. Multinationals created corporate ethics codes and started worrying about the preservation of the environment, with the security of products and with ethical conducts that refused bribery and misleading publicity (Faria & Sauerbronn, 2008).

The 80s were marked by social and economic changes, namely the liberalization of the world trade, the renegotiation of work relationships, introduction of new information technology techniques and the transformation of local companies into transnational ones (Faria & Sauerbronn, 2008). The literature of this period of time does not present many innovative definitions of the concept but lays greater focus on its implementation. Jones (1980) reiterated that socially responsible companies had obligations beyond those prescribed by law and other studies discussed the manner how companies should respond to social pressures and how they could benefit from them (Carroll & Hoy, 1984; Tuzzolino & Armandi, 1981). The study of Cochran & Wood (1984) and that of Wartick & Cochran (1985) tried to measure the impact that social responsibility had on the financial performance. Aupperle et al., (1985) also studied the profitability related to the concept. Drucker (1984) defended that profitability and social responsibility are complementary notions, while Freeman (1984) propounded a model of the functionality of the concept of corporate social responsibility known as the stakeholders' model, that stated that organizations depend and are influenced by the stakeholders' management.

The 90s were marked by the process of globalization of the world economy with few contributions for the concept. Nonetheless, the study of social responsibility started getting linked to issues like corporate citizenship, financial performance and company profitability (Wood, 1991).

In the next decade (2000), the studies about the social responsibility theme concentrated on the efforts to establish frontiers in the definition of the concept (Schwartz & Carroll, 2007). The complexity and coverage of the subject made the task of finding the concept a paradigm in the business field and society difficult. In this way, the VBA (value, balance and accountability) model, proposed by Schwartz & Carroll (2007) tried to give an integrated reply, based on three main concepts: value, equilibrium and responsibility. Value is related to the obligations that companies have to offer benefits to society; equilibrium is related to harmony and the balancing act of the interests of stakeholders and non-stakeholders; and responsibility has a connotation of answerability to the society.

As per Maessen et al., (2007), a good understanding of the social responsibility concept includes the segmentation of the value creation activities, in three dimensions: economic, social and environmental; and the maintenance of relations with the stakeholders. The authors add that companies face increasing challenges for change, realizing that social responsibility is not just an extra cost, but can be a capital gain from the financial point of view. Now-a-days, the concept of social responsibility is known in the corporate world as social responsibility of the companies, acquiring other designations, like corporate citizenship, organizational social performance, among others (Carroll & Shabana, 2010). Recent studies point out to the analysis of influence that the collaborators characteristics have over the practices and policies of social responsibility implemented by the companies (Vicente et al., 2011).

### *The social responsibility in Portugal*

Social responsibility actions started being implemented in Portugal much later when compared to other industrialized countries, but even then numerous social responsibility actions are already being carried out by Portuguese companies (Rego et al., 2006).

Published in 1998 by the Ministry of Equipment, Planning and Territorial Administration, the Plano Nacional de Desenvolvimento Económico e Social (PNDES, 2000-2006), was the first document that

promoted sustained development in Portugal. In this document, the government recognizes that the social responsibility is a big challenge but also an opportunity for the future of society. The theme of social responsibility only started being part of the political agenda during the European Summit of Lisbon that took place in March 2000, where a strategic plan for the European Union was developed. It was named the "Lisbon Strategy" and its aim was to ensure the sustainability of the social state, highlighting the issues of employment, economic growth and environment quality (Ministry of Economy, Innovation and Development, 2010).

In Portugal, three systems of social responsibility management are prominent: The System of Quality Management; the System of Environment Management; and the System of Management of Safety and Hygiene at Work. The system of Quality Management, originated in 1987 with ISO 9000 and was followed by a series of norms, that guided companies in matters of quality, both for products and services, as well as on the betterment of internal procedures and client, employee and suppliers' satisfaction (Croft, 2008). In 1996, the System of Environment Management was published with the ISO 14000 norm and subsequently with a series of norms that guided companies on how to be eco-efficient and on the transmission of healthy environment.

In 1999, the System of Management of Security and Hygiene at Work was introduced in the European Union denominated as OSHAS 18001 and in 2001, in Portugal under the denomination of NP 4397. This system of social responsibility has as its main objective the promotion of health, hygiene and safety of the employees of the company, focusing on the reduction of risks at every work post (Huges & Ferrett, 2009). It is also important to mention the System of Social Responsibility Management – SA 8000, whose certification was made in accordance with norm NP 4469-1:2008 and that has as its aim the increase in the competitive capacity of organizations that voluntarily guarantee the ethical dimension in their production activities, complying with the requisites associated to nine dimensions: curbing child labor, no forced labor, good safety and health, association freedom and the right to collective negotiation, no discrimination, good disciplinary practices, proper work timings, fair remuneration and efficient management system.

A study undertaken by Citeve (2012) based on SAAS (2011 a) reveals that in the entire world the readymade garments, textiles and construction sectors are those who mostly opt for certification in social responsibility and that Italy, India, China and Romania are the countries with the largest number of certified companies under SA 8000.

In 2011 in Portugal there were only 33 (as per the Citeve, 2012 study) organizations certified under SA 8000: ADP SGPS, Águas de Cascais, S.A., Águas do Algarve, S.A., Águas do Douro e Paiva, S.A., Águas do Mondego, S.A., Águas do Noroeste, S.A., Águas de Zêzere e Côa, S.A., ANA – Aeroportos de Portugal, S.A., APICCAPS, Avon Automotive Portugal, Lda., Bento Pedroso Construções, S.A., CITRUP, Lda., Companhia Portuguesa de Hipermercados, S.A. (Auchan), Cooprofar S.A., Diversey Portugal, S.A., Fiorima, S.A., Gradual Business, Lda., Grande Colégio Universal, H TECNIC, Lda., Lipor, Município de Mora, Novadelta, S.A., P&R Têxteis, S.A., SANEST, S.A., Secretaria-geral do Ministério da Ciência, Tecnologia e Ensino Superior, Simarsul, SIMLIS, S.A., SIMRIA, S.A., SOMAFEL, S.A., SOTECNISOL, S.A., TDGI, S.A., Teixeira Duarte, S.A., VALNOR, S.A..

In 2002, Novadelta S.A. was the first Portuguese company to be certified under the System of Social Responsibility SA 8000, being reconfirmed in 2003, as the only Portuguese company with this certification. The *Positive Community Impact Award* of 2003, given by the UNO for its Project in East Timor further consolidated the validation of the principles of Delta Cafés (Delta, s/d).

After a more in-depth search for the number of companies certified under SA 8000 we found in the website of SAAS (2011 b), 34 Portuguese companies certified with some divergence in relation to the Citeve list. As the Citeve study is from May 2012 it is obvious that it does not identify the companies



SOMAFEL, SAFELAB, Fanguero & Rodrigues, Lda. and Agridistribuição that were certified later. As per the most recent list of certified companies it is not possible to conclude which companies lost their certifications or had their certifications suspended for any reasons. Based on the two lists we could identify 41 Portuguese companies classified as certified under SA 8000. The seven companies that do not appear in the SAAS website continue to be listed as certified in the website of the certifying Portuguese entity APCER. Our study will be based on the 41 Portuguese companies only.

## Methodology

This work consists on a study of a Portuguese case and has the objective of analyzing 41 organizations certified by SA 8000 (33 companies listed in the Citeve study (2012) and 8 others listed on the website of SAAS) in order to verify if there is any relation between the dimension of the company (measured in terms of number of employees/business volume/balance sheet totals) and the certification in terms of social responsibility.

From the database SABI – Sistema de Análise de Balanços Ibéricos, among others, was taken the following data for the 41 companies of the study: no. of employees; volume of business; balance sheet totals; EDBITDA; date of certification; certifying entity. The data pertained to the financial years 2008 to 2013 and were then arranged in order to classify the 41 companies in terms of dimension (size). In case any of the data elements was not available on SABI, we opted for the website of the respective certified company.

### *Study of the Portuguese Case*

The classification in terms of dimension (size) of the companies in Portugal is given by Decreto-Lei no. 372/2007. D.R. no. 213, Série I of 2007-11-06 (Diário da República, 2007) and has the following intervals:

**Table 1 – Classification of SME based on no. of employees**

No. of employees	Classification
1 a 9	Micro
10 a 49	Small
50 a 249	Medium
>249	Large

Source: own elaboration based on (Diário da República, 2007)

Or,

**Table 2 – Classification of SME based on Volume of Business**

Volume of business	Classification
Up to 2.000.000€	Micro
From 2.000.000€ to 10.000.000€	Small
From 10.000.000€ to 50.000.000€	Medium
>50.000.000€	Large

Source: own elaboration based on (Diário da República, 2007)

Or,

**Table 3 – Classification of SME based on Balance Sheet total**

Balance Sheet total	Classification
Up to 2.000.000€	Micro
Up to 10.000.000€	Small
Up to 43.000.000€	Medium
>43.000.000€	Large

Source: own elaboration based on (Diário da República, 2007)

The analysis of the 41 companies certified by SA 8000 yielded the following results:

**Table 4 – Number and percentage of companies certified by SA 8000 as per no. of employees**

No. of employees	No. of companies	%
1 to 9	3	7,32%
10 to 49	3	7,32%
50 to 249	18	43,90%
>249	15	36,59%
No data	2	4,88%
	<b>41</b>	<b>100,00%</b>

Source: own elaboration based on Social Accountability International (2011b) and Citeve (2012)

**Table 5 – Number and percentage of companies certified by SA 8000 as per volume of business**

Volume of business	No. of companies	%
Up to 2.000.000€	5	12,20%
From 2.000.000€ to 10.000.000€	6	14,63%
From 10.000.000€ to 50.000.000€	17	41,46%
>50.000.000€	11	26,83%
No data	2	4,88%
	<b>41</b>	<b>100,00%</b>

Source: own elaboration based on Social Accountability International (2011b) and Citeve (2012)

**Table 6 – Number and percentage of companies certified by SA 8000 as per balance sheet total**

Balance sheet total	No. of companies	%
Up to 2.000.000€	5	12,20%
From 2.000.000€ to 10.000.000€	6	14,63%
From 10.000.000€ to 43.000.000€	4	9,76%
>43.000.000€	23	56,10%
No data	3	7,32%
	<b>41</b>	<b>100,00%</b>

Source: own elaboration based on Social Accountability International (2011b) and Citeve (2012))

By applying the said Decreto-Lei no. 372/2007. D.R. no. 213, Série I of 2007-11-06 (Diário da República, 2007), we have:

**Table 7 – Number and percentage of companies certified by SA 8000 as per the classification of SME**

Classification	No. of companies	%
Micro	3	7,32%
Small	2	4,88%
Medium	11	26,83%
Large	23	56,10%
No data	2	4,88%
	<b>41</b>	<b>100,00%</b>

Source: own elaboration based on Social Accountability International (2011b) and Citeve (2012)

Only for information, the certifying entities of the 41 companies used in this study are mentioned below:

**Table 8 – Certifying entities and no. and percentage of companies certified by SA 8000**

<b>Certifying entity</b>	<b>No. of companies</b>	<b>%</b>
APCER	22	53,70%
Bureau Veritas	9	22,00%
SGS	5	12,20%
IQNet	2	4,90%
LRQA	1	2,40%
No data	2	4,80%
	<b>41</b>	<b>100,00%</b>

Source: own elaboration based on Social Accountability International (2011b) and Citeve (2012)

## Discussion and conclusion

By analyzing individually the three characteristics needed to determine the dimension (size) of the Portuguese companies certified by SA 8000, we verified the following:

With reference to the number of employees, we observed that the majority of the certified companies were in the interval of 50 to 249 employees corresponding to 43.90%. The next interval was with 36.59% corresponding to companies with more than 249 employees. Intervals of 1 to 9 and 10 to 49 employees represented 7.32% each, and we conclude that these are marginal intervals in terms of representation. It was not possible to find data for two certified companies in this item and that corresponds to 4.88%.

In relation to volume of business, it was found that the majority of the certified companies lies in the interval of 10.000.000€ to 50.000.000€ with 41.46%, followed by the interval of companies with volumes of business above 50.000.000€ with 26.83%. The remaining intervals did not have any significant expression registering 14.63%, 12.20% and 4.88%, respectively.

Based on the balance sheet total, it is observed that certified companies with values above 43.000.000€ had the greatest percentage at 56.10%, followed by the next interval, with much lesser significance, from 2.000.000€ to 10.000.000€ with only 14.63%. The remaining intervals did not have any significant expression registering 12.20%, 9.76% and 7.32%, respectively.

Based on the classification of companies in terms of decreto-lei no. 372/2007 of 6 of November, it was observed that 56.10% of the companies were classified as large companies, 26.83% were medium companies, 4.88% were small companies, 7.32% were micro companies and 4.88% had no data.

The companies classified as small and micro companies that represented 4.88% and 7.32% respectively are 5 in number. These 5 companies were analyzed individually and it was found out that they are micro and small companies legally linked to corporate associations or to companies in the certification field.

Based on the data above, we came to the conclusion that there is a relation between the dimension and the certification SA 8000. We can state that the majority of the Portuguese companies with social responsibility certification are large companies. And to complete this test, we further verified that the second largest percentage of certified companies is that of the medium companies. Thus, the large and medium companies correspond to 82.93% of the certified companies. The few remaining – five – companies are classified as small and micro companies, but after being analytically analyzed, we concluded that they are also connected to large organizations.

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